



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE
Number ST-2008-5

RE: Adoption of amended Rule 560-12-1-.10 "Certificate of Registration (Special Reporting.)"

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-12-1 of the Rules and Regulations of the State of Georgia by amending current Rule 560-12-1-.10, entitled "Certificate of Registration (Special Reporting)." Attached with this notice are an exact copy and synopsis of the proposed Rule. The proposed Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12 and 48-8-59.

The Department of Revenue shall consider the adoption of the above referenced Rule at 10:00 a.m. on October 31, 2008 in Suite 15200 of the Department's headquarters at 1800 Century Blvd., NE Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed Rule from interested persons and parties no later than 10:00 a.m. October 31, 2008. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd., NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-2293. **Please reference "Notice Number ST-2008-5" on all comments.**

Dated: September 29, 2008

Bart L. Graham
Commissioner
Georgia Department of Revenue

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE SALES AND USE TAX DIVISION

CHAPTER 560-12-1 ADMINISTRATIVE RULES AND REGULATIONS

560-12-1-.10 Certificate of Registration (Special Reporting). Amended.

- This is a revised Rule.
- This proposed rule would eliminate the requirement that the paper on which a Certificate of Registration is printed must be white. It would instead allow a Certificate of Registration to be printed on paper deemed appropriate by the Commissioner, enabling the Department to use paper containing special security features.

**RULES
OF
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-1
ADMINISTRATIVE RULES AND REGULATIONS**

**560-12-1-.10. Certificate of Registration. (Special Reporting).
Amended.**

Certificate of Registration, white-in color on paper determined to be appropriate by the Commissioner, bearing the symbol "SR" following the certificate number may be issued for the purpose of buying tangible personal property tax exempt for resale or further processing and for reporting and remitting the tax. Such certificate shall be issued only to a person not regularly engaged in making sales at retail in this State and relieves the dealer to whom issued from filing tax returns for months in which no tax is due. However, returns must be filed for each and every month in which tax may be due. The issuance of such certificate will in no way relieve the holder thereof from payment of tax, penalty and interest on taxes not reported and remitted when due.

Authority O.C.G.A. § 48-2-12.